United Nations Convention on the Law of the Sea SPLOS/L.32

Meeting of States Parties

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Draft decision relating to the staff assessment fund of the International Tribunal for the Law of the Sea

The Meeting, having considered a working paper prepared by the International Tribunal for the Law of the Sea entitled "Draft proposal relating to the staff assessment fund of the International Tribunal for the Law of the Sea",[1] decides that:

(a) Budgetary appropriations in respect of established posts shall be calculated on the basis of gross salary. Assessments of States Parties' contributions shall include a credit in respect of the amount of staff assessment relating thereto. Accordingly, contributions by States Parties shall be assessed on the basis of net salary;

(b) The Tribunal shall deduct from the contributions of States Parties for 2004 the amount in the staff assessment fund as of 31 December 2002 pro rata to their contributions thereto for each financial year concerned;

(c) The amount of staff assessment accumulated in the financial year 2003 shall be used to reimburse officials and members of the Tribunal for national taxes paid in respect of remuneration paid by the Tribunal in 2003 and 2004. Thereafter the amount remaining in the staff assessment fund shall be deducted from the contributions of States Parties for 2005-2006;

(d) The Tribunal shall seek to negotiate bilateral agreements concerning tax reimbursements by States which levy national taxes on remuneration paid by the Tribunal, and shall report to the fourteenth Meeting of States Parties thereon;

(e) If necessary, the Tribunal shall include in its budget proposals for 2005-2006 a budget line to reimburse officials and members of the Tribunal for national taxes paid in respect of remuneration paid by the Tribunal;

(f) The Tribunal shall study staff assessment systems adopted for other international organizations, and shall submit to the fourteenth Meeting of States Parties a report on this matter together with proposals on possible solutions to ensure that States Parties' contributions will not be used to reimburse tax levied by other States.

[1] SPLOS/2003/WP.2.

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